

## § 48.4101-2

(4) References in this section to kerosene are applicable after June 30, 1998.

[T.D. 8659, 61 FR 10459, Mar. 14, 1996; 61 FR 28053, June 4, 1996, as amended by T.D. 8879, 65 FR 17159, Mar. 31, 2000; 65 FR 26488, May 8, 2000]

### § 48.4101-2 Information reporting.

(a) *In general.* Each information report under section 4101(d) must be—

(1) Made in the form required by the Commissioner;

(2) Made for a period of one calendar month; and

(3) Filed by the last day of the first month following the month for which the report is made, except that a report relating to any month during 2000 must be filed by February 28, 2001.

(b) *Effective date.* This section is applicable after March 30, 2000.

[T.D. 8879, 65 FR 17160, Mar. 31, 2000]

### § 48.4102-1 Inspection of records by State or local tax officers.

(a) *Inspection of records maintained by taxpayer.* The records that a taxpayer is required to keep with respect to the taxes imposed by section 4081 or 4091 must be open to inspection by any officer of any State or political subdivision thereof, or of the District of Columbia, who is charged with the enforcement or collection of any tax on taxable fuel or aviation fuel.

(b) *Inspection of records maintained by Internal Revenue Service—*(1) *In general.* The records maintained by the Internal Revenue Service with respect to the taxes imposed by sections 4081 and 4091 shall, upon the request of an officer (described in paragraph (b)(2) of this section) of a State or political subdivision thereof, or of the District of Columbia, be open to inspection by the officer for purposes of collection or enforcement.

(2) *Requests for inspection.* Requests for inspection under this paragraph shall be made in writing, signed by any officer of a State, political subdivision, or the District of Columbia, who is charged with the enforcement or collection of any tax on taxable fuel or aviation fuel imposed by the State, political subdivision, or the District of Columbia, and shall be addressed to the director of the Internal Revenue Service Center having custody of the

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records which it is desired to inspect. Each such request shall state (i) the kind of records (whether pertaining to taxable fuel or aviation fuel) it is desired to inspect, (ii) the period or periods covered by the records involved, (iii) the name of the officer by whom the inspection is to be made, (iv) the name of the representative of the officer who has been designated to make the inspection, (v) by specific reference, the law of the State, political subdivision, or the District of Columbia imposing the tax which the officer is charged with collecting or enforcing, and the law under which the officer is so charged, and (vi) the purpose for which the inspection is to be made. The service center director will notify the person making the request upon approval or disapproval of the request.

(3) *Time and place for inspection.* In any case where a request for inspection under this paragraph (b) is approved, the inspection shall be made in the office of the service center director having custody of the records which it is desired to inspect, but only in the presence of an internal revenue officer or employee and during the regular hours of business of the office.

[T.D. 7908, 48 FR 40222, Sept. 6, 1983, as amended by T.D. 8659, 61 FR 10462, Mar. 14, 1996]

## Subpart I—Coal

### § 48.4121-1 Imposition and rate of tax on coal.

(a) *Imposition of tax—*(1) *In general.* Section 4121(a) imposes a tax on coal mined at any time in this country if the coal is sold or used by the producer after March 31, 1978 (see section 4218 and the regulations under that section for rules relating to the use of coal being treated as a sale of coal). For purposes of this section, the term “producer” means the person in whom is vested ownership of the coal under state law immediately after the coal is severed from the ground, without regard to the existence of any contractual arrangement for the sale or other disposition of the coal or the payment of any royalties between the producer and third parties. The term includes any person who extracts coal from coal waste refuse piles or from the silt